

# Instructions for R-16019 (Registration Application for Louisiana State Taxes)

Please review these instructions carefully. Failure to complete ALL applicable lines will delay the processing of this application, the assigning of your tax number, and the issuance of the applicable certificate. Please type or use only a black or blue ink pen to fill out this form.

**Who must file** – Each person pursuing any trade, profession, vocation, calling, or business should complete this form.

Each person is required to keep reasonable records. Separate records are required for each place of business.

This booklet is intended to present summary information concerning tax liabilities and filing requirements. For legal clarification, refer to Title 47 of the Louisiana Revised Statutes of 1950 and the regulations promulgated by the Secretary of Revenue in connection with the statutes.

For assistance call (225) 219-7318.

Indicate the date of application in the space provided.

1. A. **Sales and use tax** – Any individual firm, corporation, trust, co-partnership, joint venture, association, this state, city or parish, municipality, district, or other political subdivision thereof, is required to file and remit appropriate sales taxes by the twentieth (20th) day following the close of each reporting period for any of the following transactions that are taxable under the Sales and Use Tax statutes:
  1. The sale of tangible personal property at retail in this state;
  2. The use, consumption, distribution, or storage for use or consumption, in this state of any tangible personal property;
  3. The lease or rental within this state of any item or article of tangible personal property;
  4. The sale of services as defined in the statutes. These services include the furnishing of rooms by hotels; the sale of admissions to places of amusement and to athletic and recreational events, and the furnishing of the privilege of access to amusement, entertainment, athletic, or recreational facilities; the furnishing of storage or parking privileges by auto hotels and parking lots; the furnishing of printing or overprinting; the furnishing of laundry cleaning, pressing, and dyeing services; the furnishing of cold storage space and the preparation of property for such storage; the furnishing of repairs to tangible personal property; and, the furnishing of intrastate telecommunications services.

Any person who leases or rents tangible personal property in the state, who furnishes services taxable under the statute, who holds property in the state for resale, who maintains a business location in the state, or who solicits orders, or otherwise operates in the state through full-time or part-time resident or nonresident salesmen or agents, is required to obtain a sales tax certificate, collect the proper taxes from customers, and file returns with the Department of Revenue. In addition to the collection of taxes from users and consumers, these dealers must also collect the advance sales tax on their sales of property to other dealers for resale or further processing. Dealers selling property or services or leasing and renting property must file returns for each tax period, including those for which they have no taxable revenues to report.

A person who purchases, imports, or receives property and services subject to tax, or who is the lessee or rentee of tangible personal property on which the proper taxes were not collected by vendors, is himself liable for the payment of taxes directly to the Department of Revenue. Persons whose only sales or use tax liabilities will consist of taxes due on their own purchases are issued use tax certificates. These persons will be required to file returns only for those periods in which they have taxes due.

All new sales and use tax accounts are registered to file on a monthly basis.

- B. **Withholding of income tax** – If you employ one or more persons at a salary of \$375 per month or more, you must register for withholding tax. If the total Louisiana income tax withholdings from all employees is \$2,000 or more per month, you are required to report and remit such withholding semimonthly. If the total Louisiana income tax withholdings from all employees is \$500 or more, but less than \$2,000 per month, you are required to report and remit such withholding monthly. If withholdings are less than \$500 per month, you must report and remit quarterly.

Withholding tax reports (Form L-1) for semimonthly filers are due by the last day of the month for taxes withheld for the payroll period ending on the 15th, and are due by the 15th day of the following month for taxes withheld for the payroll period ending on the last day of the month. Withholding tax reports for monthly and quarterly filers are due to be filed and paid by the last day of the month following the close of each reporting period. Unless otherwise specified on the application, all new withholding accounts are registered to file on a quarterly basis.

- C. Any business that rents automobiles, vans, light trucks, or any other motor vehicle that is

rated for fewer than nine passengers, wherein the rental duration is 29 days or less, is subject to the Vehicle Rental Excise Tax. This 3% tax is collected on vehicle rentals **in addition to** the State and Parish sales taxes. It is not collected from individuals who rent a vehicle as a replacement for his or her own vehicle that is being repaired, nor from insurance companies or dealers who rent a vehicle to furnish to a customer under a warranty or policy provision while the customer's vehicle is being repaired. The dealer, insurer, or individual must document the exemption from the 3% tax by presenting a copy of the repair or service invoice to the rental dealer.

After registration, rental dealers will be provided with blank reporting forms on which to report and remit the tax each month. Businesses that operate more than one location must file a report for **each** separate location, even if they are registered for remitting State Sales Tax under a consolidated filing account. As with the sales tax, each monthly report is due no later than the 20<sup>th</sup> of the month following the monthly reporting period, and are also subject to the same vendors' compensation, interest and penalty provisions.

- D. Hotels and motels in Orleans Parish and food service establishments located in Orleans Parish or at any airport/air transportation facility owned and operated by Orleans Parish must collect, report, and remit the New Orleans Exhibition Hall Authority Additional Room Occupancy Tax and/or the 1/2% Food and Beverage Tax.

The Room Occupancy Tax is levied upon each occupied room/night billed during the reporting month at various rates, depending on the hotel/motel's room capacity. (Hotels with 10 to 299 rooms - \$.50 per room/night; hotels with 300 to 999 rooms - \$1.00 per room/night; 1,000 or more rooms - \$2.00 per room/night.) This tax is **in addition to** the sales tax and room occupancy taxes levied by the State, Parish, Domed Stadium Authority, and Ernest N. Morial Exhibition Hall Authority, and that are calculated as a percentage of the room rental gross receipts.

The Additional Food and Beverage Tax is levied at the rate of 1/2% of the gross sales of qualifying food and beverages by food and beverage establishments. Qualifying establishments include fixed or mobile businesses in which food is prepared for sale or service either on or off the premises, such as restaurants, taverns, lounges, mobile canteens, and hot dog wagons. Also included are establishments or operators who sell and serve manufactured foods and beverages they

did NOT PREPARE, but only if they provide facilities for consumption on the premises, such as bowling alley and theatre snack counters that sell candy bars and potato chips. Establishments whose total food and beverage sales during the previous calendar year was less than \$200,000 are exempt from the tax. New establishments that opened during the previous calendar year must calculate the average daily sales and multiply by 365 to determine whether they qualify.

- E. Indicate the tax for which you are registering, such as Service Contractor Tax, Tour Tax, etc.
2. Reason for applying
- A. Self-explanatory.
- B. Self-explanatory.
- C. Indicate if this is a change in business structure or if acquired by gift, trust, etc.
3. A. Self-explanatory. (If you have none, mark the box.)
- B. List the number of other business locations in Louisiana.
- C. List a daytime telephone number.
4. A. Legal Name – The person(s) or corporation under whose name this business is to be registered. If corporate, give true corporate name.
- B. Trade Name – The name under which this business will operate. If you have no trade name, leave this line blank.
5. A. B. C. Location Address - This address is the street address or other meaningful address, the city, town, or village, and the ZIP Code, in which your business is geographically located, irrespective of where you receive your mail.
6. A. B. C. Mailing Address – **ALL** tax returns, permits, and other related communications will be mailed to this address.
- D. Telephone number at mailing address.
7. Type of organization, mark only one.
- A. Self-explanatory.
- B. Self-explanatory.
- C. Self-explanatory.
- D. Indicate on line provided if parish, school district, or related entity such as hospital or library.
- E. Nonprofit generally must conform to Federal IRS regulations for determining a nonprofit organization. Indicate on line provided if organized for religious, scientific, humane, fraternal, or other purpose.
- F. If not A through E, mark this box.

8. For assistance regarding the Federal Standard Industrial Code applicable to your business, please contact the nearest Regional Office of the Department of Revenue.
9. If liable, according to Internal Revenue Service regulations, you should have a Federal Identification Number. If you have no assigned number, mark the box "None", obtain this number from your local Internal Revenue Service, and advise this office when received.
10. Self-explanatory.
11. Self-explanatory.
12. A. and B. Self-explanatory.
13. A. and B. Self-explanatory.
14. A. Self-explanatory.  
B. Mark domestic if Louisiana chartered. Mark foreign if chartered elsewhere.  
C. Month that your accounting or fiscal year ends.
15. and 16. Indicate date that business begins operating from this location.
17. Indicate the date that employee became subject to withholding taxes. If you are adding a location, please indicate if you wish to file consolidated for withholding taxes. Refer to 1-B of the instructions for further information.
18. Describe the kind of business to be carried on at this location. The description must be as shown in the following examples:  
**Trade:** State the type of sale and principal line of goods sold; i.e. retail workmen's clothing, wholesale petroleum-bulk station, retail hardware, or manufacturer's representative for oil machinery.  
**Manufacturing:** State type of establishment operated and the principal products manufactured.  
**Contract construction:** State whether general contractor and type of work normally performed; i.e. general contractor for highways or electrical subcontractor.

**Governmental:** State type of governmental organization or relationship to such entity.

**Other:** State exact type of business operated; i.e. farm, labor union, motion picture theater, real estate agent, rental or coin-operated vending machines, investment club, advertising agency, or trust.

**Nonprofit:** State whether organized for religious, charitable, scientific, literary, educational or humane purpose, and then state principal activity; i.e. charitable organization-hospital, or educational-school for the blind.

**Note:** You must sign and date your application. If your application was prepared by someone else, he must also sign in the appropriate space. Mail the application to P.O. Box 201, Baton Rouge, LA 70821-0201; or you may bring your application to any office of the Department of Revenue listed below:

Alexandria	900 Murray Street Room B-100	(318) 487-5333
Baton Rouge	617 North Third Street TDD Number	(225) 219-7318 (225) 219-2114
Lafayette	825 Kaliste Saloom Road Brandywine III, Suite 150	(337) 262-5455
Lake Charles	One Lakeshore Drive Suite 1550	(337) 491-2504
Monroe	122 St. John Street Room 105	(318) 362-3151
New Orleans	1555 Poydras Street Suite 900	(504) 568-5233
Shreveport	1525 Fairfield Avenue	(318) 676-7505
Thibodaux	1418 Tiger Drive	(985) 447-0976

### Notice about Enterprise Zone and other tax incentive programs

The State of Louisiana offers several tax incentive programs administered through the Department of Economic Development, Office of Commerce and Industry. These include ad valorem, sales, and income tax exemptions, credits, and rebates. It is important that you make application for these programs before beginning construction, installation, or purchasing equipment. For information concerning tax incentive programs, contact the Department of Economic Development as follows:

**Business Incentives Division  
Office of Commerce and Industry  
P. O. Box 94185  
Baton Rouge, LA 70804-9185  
Telephone: (225) 342-9218**

### Notice about Unemployment Insurance Taxes

All employers are required to register with the Louisiana Department of Labor, Office of Employment Security with regard to possible liability for unemployment insurance taxes under the provisions of Louisiana Employment Security Law.

Requests for information and forms necessary to register should be addressed as follows:

**Louisiana Department of Labor  
Office of Employment Security  
P. O. Box 94186  
Baton Rouge, LA 70804-9186  
Telephone: (225) 342-2944**